

**SOUTH DAKOTA COSMETOLOGY COMMISSION**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED JUNE 30, 2008**

**EAST, VANDER WOUDE, GRANT & CO., P.C.**

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**CERTIFIED PUBLIC ACCOUNTANTS  
707 WEST 11<sup>TH</sup> STREET  
SIOUX FALLS, SD 57104**

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INDEPENDENT ACCOUNTANT'S REPORT

To the Commissioners  
South Dakota Cosmetology Commission  
Pierre, South Dakota

We have examined management's assertion that the South Dakota Cosmetology Commission complied with the specified internal control procedures over the revenue process as outlined in Schedule A during the year ended June 30, 2008. Management is responsible for South Dakota Cosmetology Commission's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about South Dakota Cosmetology Commission's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; and accordingly, included examining, on a test basis, evidence about South Dakota Cosmetology Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, South Dakota Cosmetology Commission complied, in all material respects, with the aforementioned internal control procedures as outlined in Schedule A for the year ended June 30, 2008.

*East, Vander Woude, Grant & Co. P.C.*

Sioux Falls, South Dakota  
June 2, 2009

South Dakota Cosmetology Commission  
Schedule A  
June 30, 2008

We inquired of management regarding the internal control processes as they relate to cash receipts for the revenue process.

We selected a sample of 30 licensed individuals from the licensee list on the Organization's database. For the individuals selected, we agreed the renewal fee charged with rates published on the Organization's web site. We traced the payment received to the transmittal deposit report. We agreed the total of this report to the cash account with the State of South Dakota.

We selected a sample of 15 licensed businesses from the licensee list on the Organization's database. We agreed the fee charged with established rates. We traced the payment received to the transmittal deposit report. We agreed the total of this report to the cash account with the State of South Dakota.

We selected a sample of 20 examinees from the exam rosters. We recalculated the fee charged based on our review of the exam fee schedule included in the *South Dakota Codified Laws and Administrative Rules* booklet for the Organization. We traced the payment received to the transmittal deposit report. We agreed the total of this report to the cash account with the State of South Dakota.